

**BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW
COMMISSION**

David Wolfgram,
Appellant,

Case No. 25R 1287

v.

**ORDER FOR DISMISSAL
WITH PREJUDICE**

Douglas County Board of
Equalization,
Appellee.

THE COMMISSION FINDS AS FOLLOWS:

I. PROCEDURAL HISTORY

The Commission held a jurisdictional show cause hearing on March 16, 2026 at 3:00 p.m. by telephone conference call. David Wolfgram (the Taxpayer) appeared telephonically. Landon L. Friesen, Deputy Douglas County Attorney, appeared telephonically on behalf of the Douglas County Board of Equalization (the County Board). The Commission took notice of its case files and heard testimony and arguments regarding its jurisdiction to hear this appeal.

II. APPLICABLE LAW

The Commission obtains jurisdiction over an appeal when the Commission has the authority to hear the appeal, the appeal is timely filed, the filing fee is timely received and thereafter paid, and a copy of the decision, order, determination, or action appealed from, or other information that documents the decision, order, determination, or action appealed from, is timely filed.¹ Any action of the County Board pursuant to Neb. Rev. Stat. § 77-1502 may be appealed to the

¹ Neb. Rev. Stat. § 77-5013 (Cum. Supp. 2024). See also *Mid Am. Agri Prods. v. Perkins Cty. Bd. of Equalization*, 312 Neb. 341, 349, 979 N.W.2d 95, 100-01 (2022) (the Commission's jurisdiction over an appeal is derived from § 77-5013).

Commission in accordance with Neb. Rev. Stat. § 77-5013 on or before August 24, or on or before September 10 if the County Board has adopted a resolution to extend the deadline for hearing protests under Neb. Rev. Stat. § 77-1502.²

III. FINDINGS OF FACT

The County Board adopted a resolution to extend the 2025 appeal filing deadline to September 10, 2025. The Taxpayer sent an appeal form dated September 10, 2025, an attachment to the appeal form titled “Most Recent Sales,” and a check for fifty dollars to the Commission in an envelope by first-class mail. The envelope containing the appeal form, attachment, and check arrived at the Commission office on September 12, 2025, with a postmark dated September 10, 2025. The envelope did not contain a copy of the decision, order, determination, or action appeal from, or other information that documents the decision, order, determination, or action appealed from (County Board Decision).

The Commission’s Legal Counsel sent the Taxpayer a letter dated December 22, 2025, pursuant to Title 442 Neb. Admin. Code ch 5, § 002.02 (06/2021) informing the Taxpayer that the Commission had not received a copy of County Board Decision and that the Taxpayer may request a jurisdictional hearing. In response to that letter, the Taxpayer sent his request for a jurisdictional hearing, a copy of the County Board Decision, and other documents to the Commission. The copy of County Board Decision was first received from the Taxpayer by the Commission on January 5, 2026.

IV. ANALYSIS

“Jurisdiction is the inherent power or authority to decide a case.”³ The Commission only has that authority specifically conferred upon it by the Constitution of the State of Nebraska, Nebraska State Statutes,

² Neb. Rev. Stat. § 77-1510 (Reissue 2018).

³ *Hofferber v Hastings Utilities*, 282 Neb. 215, 225, 803 N.W.2d 1, 9 (2011) (citations omitted).

or by the construction necessary to achieve the purpose of the relevant provisions or act.⁴ No copy of the County Board Decision was received by the applicable deadline for the appeal from the Douglas County Board of Equalization. Without a timely filed copy of the decision, order, determination, or action appealed from, or other information that documents the decision, order, determination, or action appealed from, the Commission has no jurisdiction over an appeal.⁵ Therefore, the Commission determines it does not have jurisdiction over this appeal.

V. CONCLUSION

The Commission does not have jurisdiction to hear the captioned appeal. Therefore, the captioned appeal should be dismissed with prejudice.

THEREFORE IT IS ORDERED:

1. The above captioned appeal is dismissed with prejudice.
2. As required by Neb. Rev. Stat. § 77-5018, this decision, if no appeal is timely filed, shall be certified to the Douglas County Treasurer and the Douglas County Assessor.
3. Each party is to bear its own costs in this matter.

SIGNED AND SEALED: March 23, 2026.



Robert W. Hotz, Commissioner

Jackie S. Russell, Commissioner

⁴ See, e.g., *Grand Island Latin Club v. Nebraska Liquor Control Commission*, 251 Neb. 61, 67, 554 N.W.2d 778, 782 (1996).

⁵ Neb. Rev. Stat. § 77-5013 (Cum. Supp. 2024).